



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0847-08030758

**48 Stillwater County**

**0847 Park City H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

### Certification

<b>Business Manager/Clerk:</b>	Sally Froelich	<b>Phone #:</b>	(406) 633-2361
(Signature)	_____	(Date)	_____
<b>Chair, Board of Trustees:</b>	Kristi Lowell		
(Signature)	_____	(Date)	_____
<b>County Superintendant</b>	Judy Martin		
(Signature)	_____	(Date)	_____

### Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

<b>PRC</b>	<b>Title</b>	<b>Program Type</b>	<b>Project Number</b>	<b>CFDA#</b>
311	Title VII, Indian Education	FEDERAL	3113	84.060
327	Advancing Agriculture Education Program	STATE	327	NA
390	HS MIS STATE VOC ED	STATE	390	
451	HS MIS FED CARL PERKINS	FEDERAL	451	
471	GEAR UP	FEDERAL		84.334
530	SB 348 SCHOOL SAFETY TRANSFER	STATE	5301	



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	117,798.80	114,401.38	83,098.23	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	117,798.80	114,401.38	83,098.23	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	27,280.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	90,518.80	114,401.38	83,098.23	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	117,798.80	114,401.38	83,098.23	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	117,798.80	114,401.38	83,098.23	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,495.18	31,827.84	40,552.64	39,036.03
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,495.18	31,827.84	40,552.64	39,036.03
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	5,495.18	31,827.84	40,552.64	39,036.03
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,495.18	31,827.84	40,552.64	39,036.03
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,495.18	31,827.84	40,552.64	39,036.03



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,624.46			7,588.19
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	17,624.46			7,588.19
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	17,624.46			7,588.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,624.46			7,588.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,624.46			7,588.19



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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,805.77	10,816.21		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,805.77	10,816.21		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,805.77	10,816.21		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,805.77	10,816.21		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,805.77	10,816.21		



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,326.34			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,326.34			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,326.34			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,326.34			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,326.34			



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,991.86		83,100.53	332.74
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,991.86		83,100.53	332.74
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	5,991.86		83,100.53	332.74
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,991.86		83,100.53	332.74
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	5,991.86		83,100.53	332.74



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	60,889.86	62,813.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	60,889.86	62,813.01		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	60,889.86	62,813.01		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	60,889.86	62,813.01		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	60,889.86	62,813.01		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01**

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	95,997.69	96,646.15
1112	District Levy - Personal Property	835.13	1,416.34
1190	Penalties and Interest on Taxes	454.81	232.91
1510	Interest Earnings	1,050.26	1,630.16
1900	Other Revenue from Local Sources	6,110.54	13,116.61
1950	Services Provided Other School Districts or Coops	0.00	225.43
1960	Services Provided Other Local Governmental Units	3,870.29	0.00
3110	Direct State Aid	421,673.65	432,977.39
3111	Quality Educator	30,009.33	32,415.67
3112	At Risk Student	1,056.40	897.70
3113	Indian Education For All	1,999.20	2,046.24
3114	American Indian Achievement Gap	600.00	820.00
3115	State Spec Ed Allowable Cost Pymt to Districts	28,471.27	30,472.55
3116	Data For Achievement	1,470.00	1,960.00
3118	Natural Resource Development	3,004.92	4,860.86
3120	State Guaranteed Tax Base Aid	240,628.10	224,307.36
3444	State School Block Grant	22,420.66	22,420.66
3446	SB96 Block Grant Reimbursement	322.13	0.00
5300	Operating Transfers from Other Funds	450.00	0.00
6100	Material Prior Period Revenue Adjustments	6,925.63	3,700.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>867,350.01</b>	<b>870,146.03</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	211,268.45	204,724.09
			2XX Personal Services - Employee Benefits	48,548.35	72,277.37
			3XX Purchased Professional and Technical Services	6,213.18	4,115.85
			4XX Purchased Property Services	259.31	2,475.86
			5XX Other Purchased Services	5,809.88	6,329.58
			6XX Supplies and Materials	42,432.46	45,259.66
			7XX Property and Equipment Acquisition	0.00	2,856.00
			810 Dues and Fees	923.50	5,190.77
<b>21XX Support Services - Students</b>					
			1XX Personal Services - Salaries	10,808.28	11,156.52
			2XX Personal Services - Employee Benefits	1,523.09	1,729.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>222X</b>	<b>Educational Media Services</b>			
		1XX	Personal Services - Salaries	1,272.00	0.00	
		2XX	Personal Services - Employee Benefits	7.25	0.00	
		3XX	Purchased Professional and Technical Services	0.00	165.00	
		6XX	Supplies and Materials	2,168.79	199.19	
		<b>23XX</b>	<b>Support Services - General Administration</b>			
		1XX	Personal Services - Salaries	26,412.20	28,397.97	
		2XX	Personal Services - Employee Benefits	4,014.39	3,514.11	
		3XX	Purchased Professional and Technical Services	0.00	457.19	
		5XX	Other Purchased Services	2,290.73	1,974.92	
		6XX	Supplies and Materials	191.38	219.77	
		810	Dues and Fees	1,358.50	1,487.83	
		<b>24XX</b>	<b>Support Services - School Administration</b>			
		1XX	Personal Services - Salaries	24,172.56	29,515.73	
		2XX	Personal Services - Employee Benefits	2,942.77	161.82	
		5XX	Other Purchased Services	843.92	866.87	
		6XX	Supplies and Materials	1,687.77	96.42	
		810	Dues and Fees	1,066.50	1,459.67	
		<b>25XX</b>	<b>Support Services - Business</b>			
		1XX	Personal Services - Salaries	25,911.10	27,398.38	
		2XX	Personal Services - Employee Benefits	4,430.18	2,296.73	
		3XX	Purchased Professional and Technical Services	6,488.91	7,414.63	
		4XX	Purchased Property Services	0.00	167.99	
		5XX	Other Purchased Services	1,102.40	3,796.41	
		6XX	Supplies and Materials	5,251.30	2,286.38	
		810	Dues and Fees	1,994.50	1,422.51	
		8XX	Other Expenditures	2,754.50	0.00	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
		1XX	Personal Services - Salaries	29,981.99	33,425.18	
		2XX	Personal Services - Employee Benefits	10,466.36	7,650.91	
		3XX	Purchased Professional and Technical Services	8,789.66	12,395.68	
		4XX	Purchased Property Services	31,805.02	76,865.36	
		5XX	Other Purchased Services	9,592.45	1,815.45	
		6XX	Supplies and Materials	41,416.87	18,926.27	
		810	Dues and Fees	115.00	3,284.18	
		8XX	Other Expenditures	3,222.92	3,065.55	
		<b>280</b>	<b>Special Education - Local and State</b>			
		<b>1XXX</b>	<b>Instruction</b>			
		1XX	Personal Services - Salaries	61,424.65	63,669.10	
		2XX	Personal Services - Employee Benefits	12,636.91	16,487.41	
		3XX	Purchased Professional and Technical Services	3,141.26	1,613.30	
		5XX	Other Purchased Services	114.49	254.25	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			6XX Supplies and Materials	1,090.10	10.77	
			810 Dues and Fees	300.00	0.00	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	72,205.32	61,691.94	
			2XX Personal Services - Employee Benefits	12,263.50	11,227.07	
			5XX Other Purchased Services	5,288.93	7,851.71	
			6XX Supplies and Materials	2,783.43	3,779.06	
	<b>710 School Sponsored Extracurricular Activities</b>					
	<b>34XX Extracurricular - Activities</b>					
			1XX Personal Services - Salaries	11,146.14	13,481.75	
			2XX Personal Services - Employee Benefits	10.61	69.09	
			5XX Other Purchased Services	9.78	0.00	
			6XX Supplies and Materials	343.33	0.00	
			810 Dues and Fees	1,075.00	770.00	
	<b>720 School Sponsored Athletics</b>					
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	55,070.74	56,214.53	
			2XX Personal Services - Employee Benefits	2,483.73	632.39	
			3XX Purchased Professional and Technical Services	325.00	0.00	
			4XX Purchased Property Services	1,318.17	328.41	
			5XX Other Purchased Services	704.12	677.33	
			6XX Supplies and Materials	9,242.03	7,065.02	
			810 Dues and Fees	6,910.00	4,400.00	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	4,039.13	0.00	
			2XX Personal Services - Employee Benefits	360.02	0.00	
			5XX Other Purchased Services	1,204.00	711.80	
			6XX Supplies and Materials	1,060.43	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				846,089.24	877,777.84	



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					98,150.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					870,146.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					877,777.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	27,280.00	Less Last Year	0.00	(4b)	27,280.00	
					27,280.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					117,798.80	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10**

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	131,931.36	135,256.04
1112	District Levy - Personal Property	1,137.61	1,963.13
1190	Penalties and Interest on Taxes	654.69	319.44
1510	Interest Earnings	646.31	807.55
1900	Other Revenue from Local Sources	0.00	20.53
2220	County On-Schedule Trans Reimb	5,662.83	8,178.50
3210	State On-Schedule Trans Reimb	10,490.56	8,178.51
3444	State School Block Grant	3,819.29	3,819.29
3446	SB96 Block Grant Reimbursement	433.73	0.00
6100	Material Prior Period Revenue Adjustments	3,497.32	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>158,273.70</b>	<b>158,542.99</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	106,100.16	109,911.98
			2XX Personal Services - Employee Benefits	25,167.45	22,235.38
			3XX Purchased Professional and Technical Services	0.00	92.50
			4XX Purchased Property Services	5,820.38	5,961.77
			5XX Other Purchased Services	5,336.71	1,857.16
			6XX Supplies and Materials	5,416.67	3,713.33
			810 Dues and Fees	282.00	377.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>148,123.37</b>	<b>144,149.62</b>



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					100,008.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					158,542.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					144,149.62	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					114,401.38	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2015 Value	2016 Value
	1111 District Levy - Real Property		26,591.63	26,845.03
	1112 District Levy - Personal Property		228.01	386.63
	1190 Penalties and Interest on Taxes		130.09	60.24
	1510 Interest Earnings		1,226.95	714.05
	5300 Operating Transfers from Other Funds		0.00	3,735.81
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>28,176.68</b>	<b>31,741.76</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials	4,693.78	28.30
			7XX Property and Equipment Acquisition	0.00	83,789.71
<b>530</b>	<b>SB 348 SCHOOL SAFETY TRANSFER</b>				
	<b>998 School Safety Transfers to Building Reserve Fund</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			911 School Safety Transfer to Building Reserve Fund	25,000.00	15,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>29,693.78</b>	<b>98,818.01</b>

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						150,174.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,741.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						98,818.01	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						83,098.23	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	4,335.65	3,932.63
	1112 District Levy - Personal Property	62.97	68.83
	1190 Penalties and Interest on Taxes	31.65	16.96
	1510 Interest Earnings	16.38	47.10
	6100 Material Prior Period Revenue Adjustments	0.00	31.13
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>4,446.65</u>	<u>4,096.65</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	<u>4,365.00</u>	<u>2,640.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,365.00</u>	<u>2,640.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	4,038.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,096.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,640.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,495.18	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		64.25	53.13
	2240 County Retirement Distribution		89,874.08	99,135.48
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>89,938.33</b>	<b>99,188.61</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	34,016.16	16,021.72
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	1,764.58	1,842.80
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	100.21	0.00
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	5,687.99	4,692.36
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	3,952.15	4,723.35
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	3,911.41	4,066.19
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	3,685.03	3,470.52
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	18,599.91	17,170.52
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	8,811.15	9,108.36
	<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	5,582.14	5,756.67
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	6,172.33	4,294.56
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	6.78
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	1,427.81	1,232.50



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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14**

PRC	Program	Function	Object	2015 Value	2016 Value
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	6,478.54	7,969.67
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>100,189.41</u>	<u>80,356.00</u>

**Schedule Of Changes Worksheet Fund Code 14**

Beginning Fund Balance					12,995.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					99,188.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,356.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year		0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
This Year		0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					31,827.84	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15**

PRC	Revenue	2016 Value
<b>390</b>	<b>HS MIS STATE VOC ED</b>	
	3900 State Career & Technical Ed Entitlement	8,202.00
<b>451</b>	<b>HS MIS FED CARL PERKINS</b>	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,406.00
<b>471</b>	<b>GEAR UP</b>	
	4710 GEAR UP	250.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>12,858.00</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>327</b>	<b>Advancing Agriculture Education Program</b>				
	327 State - Advancing Agriculture Education				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		1,500.00
			<b>327 Subtotal</b>		<u>1,500.00</u>
<b>390</b>	<b>HS MIS STATE VOC ED</b>				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
			6XX Supplies and Materials		713.68
			810 Dues and Fees		135.00
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
	1XXX Instruction				
			5XX Other Purchased Services		107.99
			6XX Supplies and Materials		643.25
			<b>390 Subtotal</b>		<u>1,599.92</u>
<b>451</b>	<b>HS MIS FED CARL PERKINS</b>				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			5XX Other Purchased Services		264.96
			6XX Supplies and Materials		3,187.86
			810 Dues and Fees		953.18
			<b>451 Subtotal</b>		<u>4,406.00</u>
<b>471</b>	<b>GEAR UP</b>				
	471 GEAR UP				
	1XXX Instruction				
			5XX Other Purchased Services		142.60
			6XX Supplies and Materials		109.21
			<b>471 Subtotal</b>		<u>251.81</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>7,757.73</u>



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## Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					35,452.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					12,858.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,757.73 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,552.64 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
327 Advancing Agriculture Education Program	0.00	1,500.00	-1,500.00
390 HS MIS STATE VOC ED	8,202.00	1,599.92	6,602.08
451 HS MIS FED CARL PERKINS	4,406.00	4,406.00	0.00
471 GEAR UP	250.00	251.81	-1.81
<b>Total</b>	<u>12,858.00</u>	<u>7,757.73</u>	<u>5,100.27</u>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	12,917.78	286.49
1112	District Levy - Personal Property	101.03	91.36
1190	Penalties and Interest on Taxes	31.49	13.11
1340	Fees for Adult Education	30.00	15.00
1510	Interest Earnings	248.39	312.14
1900	Other Revenue from Local Sources	96.13	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>13,424.82</b>	<b>718.10</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610</b>		<b>Adult Continuing Education Programs</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	440.00	240.00
		2XX	Personal Services - Employee Benefits	0.00	1.16
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>440.00</b>	<b>241.16</b>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					38,559.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					718.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					241.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					39,036.03	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	5,000.00	5,040.00
	1510 Interest Earnings	67.79	103.59
	1900 Other Revenue from Local Sources	1.07	0.00
	1982 Summer Session - Driver's Education Fees	3,360.00	0.00
	3260 State Driver's Education Reimbursement	0.00	4,083.06
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>8,428.86</b>	<b>9,226.65</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>1XX Regular Education Programs - Elementary/Secondary</b>					
	<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	5,990.00	1,305.00	
			2XX Personal Services - Employee Benefits	18.50	0.83	
			4XX Purchased Property Services	572.71	81.33	
			6XX Supplies and Materials	1,281.51	337.11	
	<b>26XX Operation and Maintenance of Plant Services</b>					
			4XX Purchased Property Services	0.00	585.80	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>7,862.72</b>	<b>2,310.07</b>	

### Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	10,707.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,226.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,310.07	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,624.46	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		61.80	0.00
	6100 Material Prior Period Revenue Adjustments		1.00	62.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>62.80</u>	<u>62.07</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	450.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>450.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						7,526.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						62.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,588.19	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	7,233.45	160.27
	1112 District Levy - Personal Property	62.37	50.34
	1190 Penalties and Interest on Taxes	20.35	7.38
	1510 Interest Earnings	73.16	65.07
	1900 Other Revenue from Local Sources	0.00	68.68
	3281 State Technology Aid	967.70	964.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>8,357.03</b>	<b>1,316.69</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	75.00	0.00
			6XX Supplies and Materials	1,918.46	6,517.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,993.46</b>	<b>6,517.40</b>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					12,006.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,316.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,517.40	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,805.77	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29**

PRC	Revenue	2015 Value	2016 Value
1510	Interest Earnings	53.01	74.82
1900	Other Revenue from Local Sources	0.89	0.00
3445	State Combined Fund School Block Grant	2,764.70	2,764.70
3447	SB96 Combined Block Grant Reimbursement	179.22	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,997.82</u>	<u>2,839.52</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

**Schedule Of Changes Worksheet**

Fund Code 29

Beginning Fund Balance					7,976.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,839.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,816.21	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50	
PRC	Revenue		2015 Value	2016 Value
	1111 District Levy - Real Property		0.00	0.26
	1112 District Levy - Personal Property		0.00	9.24
	1190 Penalties and Interest on Taxes		0.00	6.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>0.00</u>	<u>16.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	16.19
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>16.19</u>

Schedule Of Changes Worksheet							Fund Code 50	
Beginning Fund Balance							0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							16.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							16.19	(3)
Increase/Decrease of Reserve for Inventories								
	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances								
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							0.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60**

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,229.88	41.26
	1900 Other Revenue from Local Sources	0.50	100.00
	1910 Rentals	0.00	1,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,230.38</b>	<b>1,341.26</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

**Schedule Of Changes Worksheet**

**Fund Code 60**

Beginning Fund Balance					3,985.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,341.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,326.34	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		0.00	28.20
<b>530</b>	<b>SB 348 SCHOOL SAFETY TRANSFER</b>			
	5301 School Safety and Security Transfer		25,000.00	15,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>25,000.00</u>	<u>15,028.20</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value
<b>530</b>	<b>SB 348 SCHOOL SAFETY TRANSFER</b>				
	<b>190 School Safety Projects</b>				
	<b>26XX Operation and Maintenance of Plant Services</b>				
		6XX	Supplies and Materials	0.00	13,124.09
		7XX	Property and Equipment Acquisition	23,168.30	0.00
	<b>999 Undistributed</b>				
	<b>61XX Operating Transfers to Other Funds</b>				
		910	Operating Transfers to Other Funds	0.00	3,735.81
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>23,168.30</u>	<u>16,859.90</u>

Schedule Of Changes Worksheet						Fund Code 61	
Beginning Fund Balance						1,831.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,028.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,859.90	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81**

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	48.18	53.47
	1900 Other Revenue from Local Sources	2.22	296.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>50.40</b>	<b>349.47</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

**Schedule Of Changes Worksheet**

**Fund Code 81**

Beginning Fund Balance					5,642.39 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					349.47 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,991.86 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84**

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	224,064.14	146,646.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>224,064.14</u>	<u>146,646.44</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84**

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	226,905.04	140,287.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>226,905.04</u>	<u>140,287.32</u>

**Schedule Of Changes Worksheet**

Fund Code 84

Beginning Fund Balance	76,741.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	146,646.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	140,287.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	83,100.53	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85**

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.74	0.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1.74</u>	<u>0.07</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance					332.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					332.74	(5)



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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	21,861.40	63,669.10
XX	39X 1XXX 112	Certified Teacher Staff Salaries	70,965.32	61,691.94
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	195,296.74	182,723.09
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	4,437.20	50,831.61
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	388.50	22,274.59
XX	XXX 26XX 41X	Energy Utility Services	23,232.25	22,274.59
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	4,365.00	2,640.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	14,666.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	14,666.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	4,888.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	21,119.61
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	82,034.83
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	63,669.10	0.00	0.00	0.00	0.00
280	1XXX	2XX	16,487.41	0.00	0.00	0.00	0.00
280	1XXX	3XX	1,613.30	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	254.25	0.00	0.00	0.00	0.00
280	1XXX	6XX	10.77	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			82,034.83	0.00	0.00	0.00	0.00

82,034.83

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	262,524.00	0.00	0.00	0.00	262,524.00
Buildings	648,806.87	0.00	0.00	0.00	648,806.87
*** Machinery and Equipment	347,112.83	0.00	87,504.70	0.00	434,617.53
Totals at Historical Cost	1,258,443.70	0.00	87,504.70	0.00	1,345,948.40
<b>Depreciation</b>					
Building Accum	432,731.50	0.00	0.00	0.00	432,731.50
Machinery and Equipment Accum	209,791.34	0.00	0.00	0.00	209,791.34
Total Accumulated Depreciation	642,522.84	0.00	0.00	0.00	642,522.84
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	615,920.86	0.00	87,504.70	0.00	703,425.56

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.



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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	88,047.15	0.00	0.00	27,501.03	60,546.12	0.00	60,546.12
Total Governmental Activity							
Non-bond Long-Term Liabilities	88,047.15	0.00	0.00	27,501.03	60,546.12	0.00	60,546.12

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0847-08030758

**48 Stillwater County**

**0847 Park City H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	8,720.11	0.00	2,401.30	6,318.81
Net Pension - TRS	87,937.50	0.00	17,928.50	70,009.00